

# House File 2512 - Introduced

HOUSE FILE \_\_\_\_\_  
BY BOAL

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act relating to a searchable data base web site accessible to  
2 the public to provide data on state expenditures.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
4 TLSB 5543YH 82  
5 mg/nh/14

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1 1 Section 1. NEW SECTION. 23.1 SHORT TITLE.  
1 2 This chapter shall be known and may be cited as the  
1 3 "Taxpayer Transparency Act".  
1 4 Sec. 2. NEW SECTION. 23.2 DEFINITIONS.  
1 5 As used in this chapter, unless the context otherwise  
1 6 requires:  
1 7 1. "Department" means the department of management.  
1 8 2. a. "Entity" or "recipients" means any of the  
1 9 following:  
1 10 (1) A corporation.  
1 11 (2) An association.  
1 12 (3) A partnership.  
1 13 (4) A limited liability company.  
1 14 (5) A limited liability partnership.  
1 15 (6) A sole proprietorship.  
1 16 (7) Any other legal business entity, including nonprofit  
1 17 entities.  
1 18 (8) A county, city, school district, or other local  
1 19 government entity.  
1 20 b. "Entity" or "recipients" does not include any of the  
1 21 following:  
1 22 (1) An individual recipient of state assistance.  
1 23 (2) An organization with less than three hundred thousand  
1 24 dollars in total income.  
1 25 3. a. "Expenditure of state funds" means the expenditure  
1 26 of any appropriated or nonappropriated funds by a state entity  
1 27 from the state treasury in forms including but not limited to  
1 28 the following:  
1 29 (1) Grants and subgrants.  
1 30 (2) Contracts and subcontracts.  
1 31 (3) Loans.  
1 32 (4) Cooperative agreements.  
1 33 (5) Delivery, task, and purchase orders.  
1 34 b. "Expenditure of state funds" does not mean any of the  
1 35 following:  
2 1 (1) The transfer of funds between two state agencies.  
2 2 (2) Payments of state or federal assistance to an  
2 3 individual.  
2 4 (3) Individual transactions of less than twenty-five  
2 5 thousand dollars.  
2 6 4. "Searchable web site" means a web site that allows the  
2 7 public to search and aggregate information identified in  
2 8 section 23.3 and which is in a downloadable format.  
2 9 Sec. 3. NEW SECTION. 23.3 SEARCHABLE WEB SITE.  
2 10 1. By January 1, 2010, the department shall develop and  
2 11 operate a single, searchable web site accessible by the public  
2 12 at no cost which provides access to information that includes  
2 13 at least all of the following:  
2 14 a. For each expenditure of state funds, information  
2 15 including but not limited to all of the following:  
2 16 (1) Name and principal location or residence of the  
2 17 recipient of the funds.  
2 18 (2) Amount of state funds expended.  
2 19 (3) Type of transaction.  
2 20 (4) Funding or expending agency.

2 21 (5) Budget program source.  
2 22 (6) Descriptive purpose of the funding action or  
2 23 expenditure.  
2 24 (7) The North American industry classification system code  
2 25 of the recipient, if applicable.  
2 26 (8) The city, county, and legislative districts in which  
2 27 the expenditure of state funds will primarily occur.  
2 28 (9) Any other relevant information specified by the  
2 29 department.  
2 30 b. The complete contents of any tax expenditure  
2 31 information or report prepared by the department of revenue.  
2 32 2. The web site provided for in subsection 1 shall include  
2 33 data for the fiscal year beginning July 1, 2009, and each  
2 34 fiscal year thereafter. This data shall be available on the  
2 35 web site no later than one hundred five days after the last  
3 1 day of the preceding fiscal year.  
3 2 3. The department of revenue, treasurer of state, and any  
3 3 other state agency shall provide to the department such  
3 4 information as is necessary to accomplish the purposes of this  
3 5 chapter.  
3 6 4. Nothing in this chapter shall require the disclosure of  
3 7 information which is considered confidential by state or  
3 8 federal law.

3 9 EXPLANATION

3 10 This bill requires the department of management by January  
3 11 1, 2010, to develop and operate a single searchable web site  
3 12 accessible by the public at no cost. The data to be included  
3 13 on the web site is, for each state expenditure, the name and  
3 14 principal location of the recipient of the funds; amount of  
3 15 state funds expended; type of transaction; funding or  
3 16 expending agency; budget program source; descriptive purpose  
3 17 of the funding or expenditure; the North American industry  
3 18 classification code of the recipient, if applicable; the city,  
3 19 county, and legislative districts where the expenditures  
3 20 primarily occur; and other relevant information specified by  
3 21 the department of management. In addition, the web site is to  
3 22 provide the complete contents of any tax expenditure  
3 23 information or report prepared by the department of revenue.  
3 24 The data is to be provided for each fiscal year beginning with  
3 25 FY 2009=2010.  
3 26 The bill defines state expenditures to include grants,  
3 27 subgrants, contracts, subcontracts, loans, cooperative  
3 28 agreements, delivery orders, task orders, and purchase orders.  
3 29 A state expenditure does not include a transfer between state  
3 30 agencies, state or federal assistance to an individual, or  
3 31 individual transactions of less than \$25,000.  
3 32 LSB 5543YH 82  
3 33 mg/nh/14